SELECTIONS FROM THE RECORDS

OF THE OFFICE OF THE

FINANCIAL COMMISSIONER, PUNJAB.

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formed after settlement, so a separate assessment was put on it in enhancement of the former jama, and this proceeding, though clearly unfair, is not wrong by the letter of the rules; for in Rule 8 it is not said that the Rule will apply conversely to the assessment of new lands on the behalf of Government, when the assets of the whole estate are found to be from any cause not larger than at settlement.

On the Chenáb and Indus, cases of villages actually ruined by failure of floods did not come under Mr. Lyall's notice; the floods from these rivers are more certain, and the rates of assessment had been lighter; but in all the Mooltan and Derajat districts it appeared to Mr. Lyall that the authorized system had a tendency to produce very unequal effects, for, as above explained, a Settlement Officer cannot practically assess the culturable waste which happens to be in the village at time of settlement; so that a village, which happens to have much culturable waste at settlement time, may have for the whole term of settlement a great advantage over another, which happened in that year to have little or none.

These reasons, which had before caused Mr. VansAgnew, Colonel Hamilton, and other officers connected with the Mooltan division, to press for a recognition of the necessity of a special system of assessment for these lands, led Mr. Lyall, after consulting the Settlement Officers working under him, to propose a fluctuating system of assessment on river lands in the Bannu, Dera Ismail Khan, Mooltan, and Muzaffargarh districts. In Jhang, for reasons which will be mentioned when the report of the settlement of that district comes under review, the system was extended to only a few of the river villages. But besides the above general reasons, there were, in Dera Ismail Khan, special circumstances in favor of the introduction of such a system. The revenue rates proposed by the Settlement Officer and by Mr. Lyall for a fixed assessment, which would cover future cultivation of culturable waste, though low, gave great increases of assessment, which they were somewhat afraid to take, as the villages were temporarily in rather a depressed state owing to damage caused by high floods and to low prices; and they thought that lower rates with a fluctuating system would give a lower demand at first, but an equally large revenue on the whole term of settlement.

In the Dera Ismail Khan district there are two distinct systems of fluctuating assessment, one of which applies to the dáman or plain which slopes down from the Sule-i-mán range to the Indus, where cultivation is carried on in embanked fields by means of irrigation from the hill streams which issue from that range, and the second applies to the kachi or alluvial lands of the Indus.

In the dáman the cultivated area is especially liable to vary from year to year. The culturable area is very extensive, but the area actually cultivated in any year depends first upon the rainfall in the hills beyond our border, which feeds the hill streams which flow out upon the dáman, and secondly upon the successful erection and maintenance of the dams across these hill streams. The rainfall may be deficient and the supply of water scanty, or the torrents may come down in such force as to sweep away the dams, and thus make it impossible to lead the water where it is required; and owing to the right of the upper villages to irrigate their lands before allowing the floods to pass on to the lower villages, the former may in years of somewhat scanty rainfall be well-watered and prosperous, while the latter are dry and waste. In consequence of this liability of the tract to great fluctuations of the yield, and in order to facilitate the introduction of cash payments by the individual landholders and the abolition of the hitherto existing mushakkasdár or lambardár-lessee system, it was arranged at last settlement that some system of assessment less rigid than

that of a fixed demand should be adopted, and therefore, after framing esti- mates for fixed village assessments, *only one-fourth of these was in each case announced as the fixed assessment*, and in lieu of the other three-fourths it was arranged that *crop rates fixed for each circle would be charged on the cultivated area each harvest*. The objects aimed at in keeping one-fourth of the revenue fixed were *(a)* to stimulate cultivation, and *(b)* to relieve the cultivator from an excessive demand in years of super-abundant harvests and low prices. The crop rates were purposely pitched low for reasons explained in paras. 448 and 449 of the Settlement Final Report. The following table gives the rates, after correcting some errors which exist in the table in para. 447 of the Settlement Report :—

Name of Circle.		Rabi Crops.						Kharif Crops.				
		Wheat.	Sarson.	Assún.	Barley.	Melons.	Miscellaneous.	Bájra.	Jowár.	Cotton.	Til.	Miscellaneous.
		Rs. A. P.	As.	As.	As.	As.	As.	As.	As.	As.	As.	As.
Gumal Takwára...	1st Class ...	0 14 0	10	8	10	10	10	8	8	10	10	10
	2nd do. ...	0 12 0	9	7	9	9	9	7	7	9	9	9
	3rd do. ...	0 10 0	8	6	8	8	8	6	6	8	8	8
Luni Awal ...	... ...	1 0 0	10	8	10	10	10	10	8	10	10	10
Luni Doyam ...	1st Class ...	0 14 0	10	8	10	10	10	8	8	10	10	10
	2nd do. ...	0 10 0	7	6	7	8	7	7	7	8	7	7
Luni Godh-Toak	1st Class ...	1 0 0	10	8	10	10	10	10	8	10	10	10
	2nd do. ...	0 12 0	8	6	8	10	8	7	7	10	8	8
Gundapur ...	1st Class ...	1 0 0	12	10	12	8	12	10	10	12	10	12
	2nd do. ...	0 14 0	10	8	10	8	10	8	8	10	9	10
	3rd do. ...	0 12 0	8	6	8	8	8	6	6	8	[illegible]	[illegible]

Crops on rél lands, *i.e.*, lands without embankments, merely swept ove floods, are charged ½ usual rates for cotton and wheat and ⅓ rates for crops. Lálmi crops, *i.e.*, crops from self-sown seeds, are charged at the d officer's discretion ¼ rates. Further instructions as to the working o system will be found on pages 232 and 233 of Mr. Tucker's Final Settlement Report.

The main features of the system of fluctuating assessment on the kachi or Indus riverain lands of the Dera Ismail Khan district are as follows :—The whole cultivated area of each village, including cháhi land, is annually assessed at the uniform rate per acre fixed at settlement for that village, new cultivation being charged half-rates for two years; in addition to this wells were assessed with a light fixed jama (ábiána) announced by the Settlement Officer for the village, and then distributed by the people over the wells and jhalárs. If a masonry well falls in owing to floods or is carried away by the Indus, the ábiána assessed on it is to be remitted; but no remission can be claimed merely because the well has ceased to be worked, while, on the other hand, new wells will not be assessed; the assessment on a jhalár, on the contrary, will be remitted if the jhalár is thrown entirely out of use, and new jhalárs will be assessed at the village rate. In Bhakkar and Leiah tahsíls all lands not

sessed as cultivated, except waste, sand and river bed, are to be annually sessed in their grazing aspect at Rs. 3-8-0 per 100 acres; no such assessment s been imposed in Dera and Kuláchi tahsíls, a difference due to the past story of the tirni or cattle-grazing assessment. For a fuller description of the system, reference may be made to pages 248-252 of Mr. Tucker's Settlement Report. The average village rates assessed on sailába cultivation for the different tahsíls are as follows :—

	A.	P.
Dera	13	11
Kuláchi	12	4
Bhakkar	13	0
Leiah	12	4

The individual village rates are stated in Appendix XXII.

New cultivation and new jhalárs pay half rates for the first two years.

There are also certain tracts in the Dera Ismail Khan district under Khám tahsíl; see para. 460 of the Final Settlement Report.

The system of fluctuating assessment sanctioned at last settlement for the Indus riverain lands (kacha) of the Isakhel and Miánwáli tahsíls of the Bannu district is described on pages 210 to 213 of the Final Settlement Report. The whole area cultivated for the year, *i.e.*, that on which an autumn crop was grown and that sown for the spring crop, is measured and assessed, and that alone. The ordinary rate on cultivation is Re. 1-4-0 per acre, but for newly thrown up and newly cultivated lands, As. 12-0 per acre will be taken for two years, and As. 12-0 per acre will also be levied on lands damaged by kallar or reh. Well lands are assessd at the ordinary rate of Re. 1-4-0 per acre. The reason for this is thus stated by Mr. Thorburn :—"A special cháhi or well rate was originally sanctioned by the Financial Commissioner and applied in assessing, but as there are very few wells in the kacha, and all merely supplement river inundation or percolation, are more used for drinking than agricultural purposes, as the villages too in every case feel the ordinary sailába rates on lands under them, and as during term of settlement only sailába rates could be imposed on new wells, Government has sanctioned a subsequent proposal that there should be no separate well rates for the future. Well land will therefore pay at the full Re. 1-4-0 rate and no more." Land preserved for growing seeds for sale is charged at Re. 1-4-0 per acre, and shown in the statements as rakh; and the rate of Rs. 3-2-0 per 100 acres is imposed on all fair pasture land in the kacha, when such lands equal or exceed the area under cultivation in a village, or whenever any village is rich in cattle, but slow in extending its cultivaton. These last lands differ from rabi lands in one important point, *viz.*, that the rabi lands are the subject of individual possession, while the lands on which the grazing rate is levied are open to the whole village (Deputy Commissioner Bannu's No. 450 of 9th May 1882, Appendix I). The assessment on "rabi" lands in 1882-83 was Rs. 1,053, and on grazing lands Rs. 1,169.

In the Mooltan district the sailáb lands on all three rivers, Rávi, Chenáb and Sutlej, were subjected to the system of fluctuating assessments, see pages 150 to 153 of the Final Settlement Report. The principles of the system in this district are these :—

I.—All wells with the land attached to them are assessed as before with a fixed jama, which covers also the non-well lands, except so much of them as is cultivated by means of sailáb or jhalárs.

II.—For this cultivation an acreage rate was fixed at settlement *for each village*, and is levied by annual measurements; the *average circle* rates sanctioned at settlement were per acre :—

Tahsíl.	*Chak.*	*Sailáb* Rs. A. P.	*Jhalár.* Rs. A. P.
Sarai Sidhu ...	Bet ...	... 1 0 0 ...	... 1 0 0
	Hithar ...	... 0 12 0 ... / 0 14 0 ...	... 0 12 0 / ... 0 14 0
Mooltan ...	Hithar ...	... 1 1 0 ...	... 1 5 0
Shujabad ...	Hithar I ...	... 1 2 0 ... / 1 4 0 ...	... Two annas above sailáb.
	HitharII...	... 1 1 0 ...	
Lodhrán ...	Hithar ...	... 1 2 0 ...	... 1 2 0
	Khadir ...	... 1 0 0 ...	... 1 0 0
Mailsi ...	... Khadir ...	... 1 0 0 ...	.. 1 0 0

Nautor or land newly brought under cultivation is assessed at half rates for two years and afterwards at full rates.

III.—No rate beyond anything that may have been taken in the original fixed jama is charged for uncultivated land of any description, but it is proposed that the Government, in sanctioning the assessments, should reserve to itself a right to cancel the settlement on the fluctuating system and substitute a fair fixed assessment for the rest of the term of settlement in the case of any village, the proprietors of which purposely neglect cultivation.

The system of fluctuating assessment of riverain lands adopted in the Muzaffargarh district are briefly described on page 114 af Mr. O'Brien's Final Report. The revenue rate report of the Sinanwán tahsíl and the orders passed on it are printed in Revenue, Agriculture and Commerce Proceedings of Punjab Government, May 1878, No. 8. The fluctuating system in the precise form finally proposed and sanctioned will be found stated in Settlement Commissioner's letter No. 94 of 25th April 1878, and Government's No. 646 of 22nd May 1878 (see Appendix II). The Alipur tahsíl revenue rate report is printed in Proceedings Revenue, Agriculture and Commerce Department, May 1879, No. 11; and the orders on the Muzaffargarh revenue rate report are printed in Proceedings Revenue, Agriculture and Commerce Department, August 1881, No. 12, the most important paras. being para. 10 of the Financial Commissioner's review and para. 3 of the Government orders.

The whole of the Indus riverain lands in all three tahsíls and the Chenáb riverain lands in Alipur tahsíl south of the junction of the Chenáb and Sutlej are subject to one system, and the Chenáb riverain lands north of this junction in Alipur and Muzaffargarh tahsíls are subject to another system. This difference is due to the difference of the violence of the river action in the two tracts.

In the Indus Bet and the southern Chenáb Bet of Alipur *the whole area* is under the system of fluctuating assessments based on annual measurements. Sailáb lands are assessed at an average rate in Sinanwán of As. 13-0 per acre, in the Muzaffargarh and Alipur Indus Bet circles of As. 15-0 per acre, and in the Alipur Bet Chenáb circle of Re. 1-1-0 per acre. *In addition* to the sailába rate, wells and jhalárs are assessed at lump sums averaging Rs. 6 per well or jhalár in Sinanwán and Muzaffargarh and the Bet Indus circle of Alipur, Rs. 8 in the Cháhi Sailába circle of Alipur, and Rs. 9 in the Bet Chenáb circle of Alipur. This well or jhalár assessment will be remitted not only when the well or jhalár is destroyed, but also when it is disused; new jhalárs and new kacha wells will be assessed at once at half the lump sum assessments, and after the first year at the full rate; and new pakka wells will get protective pattahs for 20 years

vernment No. 646 of 22nd May 1878, see Appendix II). It must be
Extract, para. at this lump sum assessment carries with it no exemption from the
charge rate. In those circles in which the whole area is under annual
, rates are also fixed for areas of other descriptions included in the
as canal lands. The rates above quoted are the average circle rates,
2. ch village rates were fixed by the Settlement Officer on which the
the subject ssments are calculated.
the rule
imp cond system, that of the Chenáb Bet, north of the junction of the
th practically the same as the Mooltan system; the cháhi lands received
a Well ssessment, and only the sailába and jhalári-sailába lands are annually
4. The average rates sanctioned for the assessment of sailába lands were
2-6 per acre in Muzaffargarh and Re. 1-1-0 in Alipur with instructions to
The what higher rates for jhálari-sailába.

Newly broken up lands are assessed at half rates for one year only, not two s as in Mooltan (see para. 3 of Government No. 652 of 19th May 1879) see endix II., and Financial Commissioner's No. 4441 of 19th June 1879, to Settlement Commissioner, see Appendix III.); but this lower rate is to be allowed in the case of sailába and jhálari-sailába lands (para. 4 of Financial Commissioner's No. 4274 of 8th June 1882, to Commissioner, Mooltan, see Appendix II). A system of allowing remissions of the fixed assessment of canal-irrigated lands in case of failure of irrigation and of assessing a light rate on lands to which irrigation is extended after settlement was introduced into the Mooltan and Muzaffargarh districts at last settlement. A description of it and the instructions for working it will be found in Financial Commissioner's Circular No. 39 of 1882. Briefly stated, the system is this: the revenue assessed on canal-irrigated lands is divided into parts, remissible and non-remissible; and arrangements have been made for the whole or part of the remissible revenue according to the severity of the failure of canal irrigation which may take place; this division of the revenue is made not only for the village, but for each holding. Lands not assessed at settlement with a portion of the canal or remissible jama are to pay light rates of As. 6-0 and As. 8-0 per acre if they received canal irrigation after settlement.

In the Jhang district eleven villages are subject to the system of fluctuating sailáb assessments; in four of these the system is the Mooltan system; in the other seven villages the system resembles that of the Dera Ismail Khan Kachi. Full particulars are given in the statement which forms the enclosure of Financial Commissioner's letter No. 3924 of 29th May 1882, to Commissioner, Mooltan (see Appendix IV.); besides this a system of fluctuating assessment on the wells in work was introduced at last settlement into the following villages:—

Tahsíl.	*Circle.*	*No. of Villages.*
Jhang ...	Bao	22
	Wasal	3
	Kachi	18
Shorkot ...	Bao	16
	Kachi	44
	Total	103

Under this system fixed jamas were in the first place announced and distributed in the ordinary way; the jama allotted to each well in this distribution will be paid as long as the well continues to work; in addition to this a rate has been fixed by the Settlement Officer for each village at which new wells are to be assessed. Old wells repaired are to be revenue free for two harvests, and new wells for six harvests; the assessment of any well falling out of work will be remitted from the first harvest for which *no* land is irrigated and cultivated from

the well; but when such a well is again brought into use it is assessed from the first harvest. No notice is taken of fluctuations in the area cu[illegible] a well, but only of the fact whether the well is at work or not. details see paras. 188 to 196 and para. 230 of the Final Settle[illegible] of the Jhang district. In distributing the original jamas the o[illegible] bachhed the assessment on the grazing land over the wells, and it [illegible] about that this assessment also became included in the fluctuating w[illegible] ments. In this office letter No. 6779 of 5th September 1882, to Co[illegible] Mooltan (see Appendix V.), the Financial Commissioner ruled that th[illegible] the grazing revenue so distributed on a well might be remitted together well assessment proper, when the latter is remitted under the fluctuating but care must be taken that it is re-imposed if the well again comes assessment.

In twelve villages of the Shahpur district a somewhat similar syste[m of] well assessment prevails, based upon entries in the Wájib-ul-arz. The reven[ue] kept on the fixed rent roll, and an annual statement of the changes in dema[nd] received (see Financial Commissioner's letter No. 6299 of 11th September [1881] and Commissioner Ráwalpindi's letters No. 362 of 27th October 1879, and 6[..] 11th March 1881, see Appendix VI.)

In Sirsa at the late settlement lands irrigated from the Sutlej and the Ghaggar were placed under systems of fluctuating assessment under the orders contained in letter from Secretary to Government No. 155-727 of 19th June 1882, see Appendix VII. (Revenue and Agriculture Proceedings, June 1882, No. 3). The villages affected by this system numbered 31 on the Ghaggar and 51 on the Sutlej. The general principles of these systems are the following: fuller details will be found in the correspondence above quoted, and on pages 21 and 22 of the printed rules for the harvest girdáwari and preparation of the annual papers in the Sirsa district.

The whole assessable area, whether cultivated or not, has been charged with a low assessment on grass, wood, &c., leviable in the kharíf without regard to the amount of produce.

The crops of each harvest are observed separately and assessed at the rates prescribed. All land having practically no produce is left free of assessment, whether cultivated for the harvest or not.

The following rates have been prescribed for the lands on the Ghaggar:—

Crop.	*Assessment rate. Per acre.* Rs. A. P.
Munji rice	2 8 0
Wheat alone or with gram, Khursu rice, tobacco, vegetables	1 8 0
Sarson, mirch, dhannya, san, kasumbha, cotton	1 8 0
Other rabi crops, such as barley, gram, barley and gram mixed, tára míra and haliya	0 12 0
Jowár alone or with pulses	0 12 0
Other kharíf produce, such as bájra, moth, másh, mung, gwár, til	0 8 0

If the produce be very poor, the tahsíldár may charge on that field half the full rate only. Land irrigated from a well under protective lease is charged at half-rates only. Land in a *kund* under protective pattah, or land broken up from waste within the last two years, is also assessed at half rates only.

[The foll]owing rates have been prescribed for the lands on the Sutlej in [the Ex]tract [..]har:—

Crop.	*Assessment rate. Per acre.* Rs. A. P.
[..]l lands	0 8 0
(1) Churál, masur, methra	0 12 0
(2) Other crops, such as wheat	1 4 0
Well and jhalár lands—	
(1) Single crops	1 8 0
(2) Double crops	2 4 0

The rule of assessing poor crops at half rates has not been sanctioned for [th]is circle. Land irrigated from a well under protective lease is charged at [ha]lf rates only.

In the Gurdáspur district there are several chambs, or marshes, containing considerable areas liable to submersion. In re-settling the villages, which lie along the Kahnuwán Chamb, the lands liable to submersion were separately demarcated and made subject to a system of fluctuating assessment; see the orders on the Final Report of the Settlement contained in letter from Secretary to Government, Punjab, No. 640 of 10th July 1880, and Financial Commissioner's No. 690 of 7th [..] 1880 (see Appendix VIII), Revenue, Agriculture and Commerce Proceed[ings,] July 1880, No. 6. The system is simply one of assessing lands cultivated in the demarcated area at the following rates per acre:—

Sugar-cane Rs. 3 and Rs. 2, according to the prevailing zabti rates.
Rice Re. 1-4-0 first year; Rs. 2-8-0 subsequent years.
Other crops Re. 1-4-0.

[..]he rates originally sanctioned were for sugar-cane Rs. 3-8-0 and Rs. 2-8-0, [..] for first year rice Re. 1-8-0; but the lower rates having been announced of mistake were accepted by Government (No. 8 of 15th January 1883, [..] Appendix VIII).

The system originally applied to 41 villages, but was extended to 26 other villages under the orders contained in letter from Secretary to Government, No. 130 of 18th May 1882 (see Appendix VIII).

In the Gurgaon district a few villages round the Kotila jhíl are subject to a system of fluctuating assessment resembling that in force on the Kahnuwán Chamb; the rates per acre levied on cultivation as they now stand under the orders contained in Government letter No. 62 of 5th November 1883 (see Appendix IX), are—

	Rs. A. P.
First class crops, *e.g.*, wheat	1 12 0
Second class crops, *e.g.*, barley	1 8 0
Third class crops, *e.g.*, jowár, bájra	1 0 0

A similar system also exists in the Delhi and Gurgaon villages lying on the Najafgarh jhíl; the rates there levied are—

	Rs. A. P.
Sugar-cane	6 0 0
Melons and rabi jowár	1 8 0 per crop.
All other crops	3 0 0 ,, ,,

The Canal Dapartment receives this revenue in consideration of its drainage operations alone rendering this part of the Najafgarh jhíl culturable.

In the M[on]tgomery district, subsequent to the completion of the revision of [se]ttlement, [a num]ber of villages fell into difficulties owing to the failure of the [Ra]vi floods; [and u]nder the orders contained in the correspondence printed in [Rev]enue, Agric[ult]ure and Commerce Proceedings, May 1882, No. 3, and March

1883, No. 6., an option was given to these villages to elect for a sys[tem of fluctu]ating assessments; 66 villages accepted them. The rates used in th[ese assess]ments have varied from time to time; as they stand at present under [the orders] contained in Government No. $\frac{56}{309}$ of 15th March 1883, they are as fol[lows]:—

	Rs.	A.
On do-fasli	2	4
On cháhi and jhalári ek-fasli	1	8
On sailába	1	6
On nauábád for two years, and on til, moth, mung, másh and rawán	0	12

In addition to these rates a light fixed assessment of from 9 pies to As. per acre of the total culturable area is levied. The question of lowering the rates and assimilating them and the system generally to that which has be[en] introduced into the Mooltan district, and has hitherto worked well there, [is] under consideration.

In the Dera Gházi Khan there is no regular system of fluctuating assessment. Under the orders quoted in paras. 372 and 373 of the Final Settlement Report lands of *villages unirrigated* at settlement, to which irrigation may be extended during the terms of the settlement, are to be assessed at certain rates, but I understand that hitherto there have been no such assessments. If any portion of the village was irrigated at the time of settlement, the rule does not apply.

The lump sum levied as half cost of clearance of canals is subject to re-adjustment every five years. It was originally fixed at Rs. 45,000, but wa[s] raised to Rs. 54,000 under the orders contained in Government, Public Works Department, No. 5114 I of 19th November 1879, to Secretary to Government, Civil Department, see Appendix X. It is assessed and collected like lan[d] revenue, see paras. 368 to 370 of the Final Settlement Report.

Instructions for working the system of fluctuating assessment in Mooltan and Derajat divisions were issued in the Financial Commissioner's 1[1]th Circular No. I. of 1881; in addition to these, separate instructions, as noted be[low], have been issued as to the manner in which the assessments are to be rep[orted], checked, sanctioned, and registered. Key statements have been prepared and supplied to divisional and district officers, showing in detail the villages subject to the system and the rates to be used in the assessment; and forms have been prescribed for use in reporting the assessments. It is the duty of the Commissioner's office, on receiving the statements of assessment, to see that all the villages subject to the system are accounted for, that the correct rates have been used and that the calculations are correct. The Commissioner then sanctions the assessments, and forwards to this office an abstract statement of the result of the assessment for record, together with the detailed statement, for perusal and return. The abstract statement is copied into a register kept in this office t[o] show the working of each system, and Commissioners have been instructe[d] to maintain similar registers. These instructions are contained in the following letters of this office :—

To Commissioner,	Derajat,	No. 4141	of 5th June 1882 ...	(Bannu),	see Appendix	XI.
,, ,,	,,	,, 3300	,, 2nd May 1882 ...	(D. I. Khan)	,,	XII.
,, ,,	Mooltan	,, 5141	,, 10th July 1882 ...	(Mooltan)	,,	X.
,, ,,	,,	,, 4274	,, 8th June 1882 ...	(Muzaffargarh)	,,	III.
,, ,,	,,	,, 3924	,, 29th May 1882 ...	(Jhang sailáb)	,,	IV.
,, ,,	,,	,, 6779	,, 5th Sept. 1882 ...	(Jhang wells)	,,	V.
,, ,,	Amritsar	,, 4863	,, 7th July 1881 ...	(Kahnuwán Chamb)	,,	XII.
,, ,,	Hissar	,, 6478	,, 16th July 1883 ...	(Sirsa)	,,	XIV.

APPENDIX I.

Extract, para. 2, of a letter No. 450, dated 9th May 1882, from the Deputy Commissioner, Bannu, to the Settlement Secretary to Financial Commissioner, Punjab.

With regard to para. 2 of your letter under reply, I have the honor to
2. I can trace no other authority for the imposition of the "rakh" rate
the subj Rule 6 given at page 212 of the printed settlement report to which
the rule The distinction between the grazing rate of Rs. 3-2-0 per 100 acres and
im rakh' rate of Re. 1-4-0 per acre is as follows: All uncultivated land is assess-
le at the former rate if fit for pasturage at all; but when the owner of the
nd only pays this lower rate, his land so assessed becomes for the time being
razing ground common to the whole mauza, and he cannot preserve any por-
on of it for himself alone or turn other cattle of the mauza off it. If he wishes
preserve it, he can always do so by choosing to pay the full "rakh" rate of Re. 1-4-0
acre, which, it will be observed, is as high as the higher of the two rates
for cultivation. In such case the land thus preserved is spoken of as "rakh,"
and the rate imposed upon it as the "rakh" rate; but owners never care to
pay this higher rate except when the land bears reeds or rushes, which are a
very valuable commodity and well worth preserving.

APPENDIX II.

No. 94, dated 25th April 1878, from J. B. Lyall, Esquire, *Settlement Commissioner, Mooltan and Derajât Divisions, to the Settlement Secretary to Financial Commissioner, Punjab.*

I have the honor to reply to your No. 1383 of 8th ultimo. In reporting the
new assessment of the Sinanwán tahsíl, Mr. O'Brien and I proposed to use for the
Bet circle the system of fluctuating assessment sanctioned for the Nasheb villages
of Dera Ismail Khan, and described in detail in the correspondence forwarded to
Government with your No. 1047, dated 9th October 1876. I have ascertained
that that system has been fully carried into effect by Mr. Tucker. This will be
seen from his No. 252 of 25th ultimo, of which I send copy.

2. After sending in the Sinanwán report we became aware of the fact that,
in respect to assessment of artificial irrigation, the system approved for the Dera
Ismail Khan Nasheb was not altogether suited for the Bet Indus lands in
Muzaffargarh. In the former country, kacha wells are not used; there are very
few jhalárs, and the pakka wells are mostly at a distance from the river and
protected from violent river action. In the latter country, particularly towards
the south, kacha wells and jhalárs abound, and pakka wells are used very inter-
mittently; moreover, the systems of annual diluvion and alluvion assessments
which have hitherto prevailed in the two countries are very different. In
Muzaffargarh a broad tract of country has been subject to complete annual
re-assessment, in which land cultivated with the aid of jhalárs and kacha wells
was assessed at special rates above the rate for simple sailába. In Dera Ismail
Khan, on the other hand, only actual increment and decrement was taken into
account; and increment, cultivated or uncultivated, was assessed at the general
village rates (*parlá deh, musruah ya málguzári*).

3. With reference to these differences, in reporting new assessment for
tahsíl Alípur we proposed that kacha wells and jhalárs should be assessed like
pakka wells with a lump sum ábiána, and we recommend that such assessment
shall in all cases be fluctuating, that is to say, that it shall be remitted not only
when the well or jhalár is destroyed, but whenever it is disused. Disused jhalárs
and wells, pakka or kacha, would be again assessed with ábiána whenever

brought into use. So also new kacha wells or new jhalárs would be with lump sum ábiána at once : they would get no term of grace, though first year (as in the case of newly broken up waste land) they would be at half rates. But new pakka wells, in consideration of the heavy involved in their construction, would get protective pattahs for 20 y would not be assessed with ábiána within that term, though the lands to them would of course come under assessment as ordinary, or simpl land.

4. This is the system we proposed for Alípur, and which Mr. O' will be seen from his No. 353 of 30th ultimo, of which I send copy) now wish to adopt also for the Sinanwán Bet circle.

When I was in camp in Sinanwán he spoke to me on the subject, and w agreed that kacha wells and jhalárs ought to pay ábiána like pakka wells in tha tahsíl as well as in Alípur.

5. The rate of ábiána proposed for wells of the Bet circle in the Sinanw assessment report was Rs. 8 per well. If kacha wells and jhalárs are to be included as we recommend, the average rate should be Rs. 6, and not Rs. 8. We calculate that the net result in respect to ábiána will be the same, or rather more than by the estimate in the assessment report and my review thereof. The reduction of rate will be balanced by the increase in the number of water wheels assessable.

Extract, paras. 3 *and* 4, *of letter No.* 646, *dated Lahore*, 22*nd May* 1878, *from* J. G. Cordery, Esquire, *Officiating Secretary to Government, Punjab, to the Secretary to Financial Commissioner, Punjab.*

3. Secondly, it is recommended to introduce in the Bet circle a fluctuating system of assessment, resembling that sanctioned for the river tracts in Dera Ismail Khan, and, to some extent also, the method adopted in the Sarai Sidhu tahsíl of the Mooltan district. The settlement officer has drawn up proposals for either a fixed or a fluctuating jama ; but all opinions are unanimous in favor of the latter system, and in September last it was provisionally sanctioned by the Financial Commissioner in the northern part of the tract. To the introduction of the system in this circle the Lieutenant-Governor agrees. In regard to the details, there were some slight differences of opinion between the Settlement Commissioner and Mr. O'Brien which it has become unnecessary to discuss, as it appears from the correspondence forwarded with your letter No. 512 S., dated 2nd instant, that both officers are now agreed as to the course which is most suitable. Previous to the receipt of this letter, His Honor was prepared to sanction Mr. Lyall's recommendations for a 13-anna rate on sailába proper, and a fixed charge of Rs. 8 per well, both as being supported by the Financial Commissioner and as yielding the higher revenue, which there seemed good reason to believe could be paid. But, from the information given in Mr. O'Brien's letter No. 353, dated 30th March last, the Lieutenant-Governor is assured that the modifications proposed subsequently to the submission of the assessment papers are necessary. The system will, therefore, stand as described in Mr. Lyall's letter No. 94, replying to your communication No. 1383, dated 8th March ; that is to say, the well rate will be extended so as to apply to jhalárs and pakka and kacha wells, and will be remitted not only when the well or jhalár is destroyed, but also when it is disused. New jhalárs and new kacha wells will be assessed at once at half the lump sum assessment, and after the first year at the full rate ; and new pakka wells will get protective pattahs for 20 years, as proposed. As regards the very small proportion of canal land in this circle, it can be assessed as suggested by the Settlement Commissioner in reviewing the assessment report.

With reference to the proposed fixed rate on wells, which will now be Rs. 6 and not at Rs. 8 as at first intended, His Honor remarks that con- he loose constitution of the village community in this part of the country he less objection to dividing the assessment, instead of allowing the divide it themselves.

Extract, para. 2, *of a letter No.* 130S. C., *dated* 26*th October* 1878, *from* C. Channing, Esquire, *Settlement Secretary to Financial Commissioner, Punjab, to* Lepel Griffin, Esquire, *Secretary to Government, Punjab.*

2. The questions which require the orders of Government are the same as those referred in my No. 286S. of 16th March, in submitting the assessment report for tahsíl Sinanwán.

The settlement will, it is presumed, be made with the inferior proprietors as in Sinanwán.

As to the systems of assessment to be adopted in the Bet circles, it will be noticed that these differ somewhat from that sanctioned in Sinanwán : in that in the upper part of the Bet Chenáb circle, the well and canal lands will get a fixed assessment, while in the Bet Indus circle the whole of the assessment will be fluctuating. The Financial Commissioner, however, thinks that a strong revenue establishment will be required to successfully work the fluctuating assessments.

Extract, paras. 11, 12, *and* 13, *of Financial Commissioner's draft review on the revised settlement of the Muzaffargarh district,* 1878-79, *assessment report of the Alipur tahsíl.*

Proposals in Bet Chenáb circle.

11. *Bet Chenáb circle.*—The rates proposed, both by the settlement officer and by you, for this circle are as follows, per acre :—

	Rs.	A.	P.	
Sailába	1	1	0	
Cháhi sailába	1	1	0	and Rs. 9 per well
Cháhi nahri	1	8	0	
Cháhi khális	1	2	0*	

Mr. O'Brien's proposals are that the whole assessment of the circle should be fluctuating, based on annual measurements, with the exception of the fixed well rate. You consider that, for that part of the circle which lies above the junction of the Sutlej and Chenáb, the system sanctioned for the betar of Sarai Sidhu should be introduced, under which the cháhi nahri and cháhi sailába lands would get a fixed assessment, and the fluctuating assessment would be confined to the sailába khális lands, and the Financial Commissioner approves of your modification. You make no remarks on Mr. O'Brien's proposals to exempt culturable lands and lands recently thrown out of cultivation, which are approved by the Financial Commissioner ; nor do you state whether or not you concur in the view that half rates only should be charged for the first year on newly cultivated land ; but as the practice in other newly settled districts is to charge newly broken up lands with only half rates for the first year, the Financial Commissioner presumes that you support the proposal, and supports it.

Lands irrigated from jhalárs were treated by Mr. O'Brien in his report as sailába. You are of opinion that in the detailed assessments, separate rates should be given out for jhalári sailába and ordinary sailába. In para. 7 of

* If found to be such, but at present treated as cháhi sailába.

the memo. submitted with his No. 263, dated 3rd January 1878, Mr. accepts this proposal, and mentions that you are of opinion that the sailába rate should be Re. 1-4-0, but Mr. Ouseley does not find this ar stated by you.

The jama at the rates above quoted, treating jhalári as ordinary is Rs. 24,753, being an increase on the existing assessment, Rs. 2 Rs. 948, or a trifle under four per cent. The increase on the jama of th settlement, as it originally stood at Rs. 22,541, is nearly 10 per cen assessment fell on the cultivation as then measured at Re. 1-10-1 per ac while the jama at the new rates falls at only Re. 1-3-6 per acre; but as before explained the statistics of the last settlement cultivation are not considered trustworthy, and although the number of working wells has increased by 65, the revenue demand has also been intermediately increased under the "Zer Sudma chak" system of alluvion assessments.

The rate assessment of the circle is $\frac{13}{100}$ of the estimated value of the total produce, and Rs. 1,917 in excess of the half net produce estimate. You think that perhaps the well fixed rate will be found a little high, and that if this be so, Mr. O'Brien should be allowed to assess below rates. If this be found necessary, the fact will of course be noted in the report of the detailed assessments.

Proposals in Bet Indus circle.

12. *Bet Indus circle.*—In this circle, which from the more sandy nature of the Indus deposits and the capricious violence of its stream, is inferior to the Bet Chenáb, the settlement officer's rates are, per acre—

	Rs.	A.	P.	
Sailába	0	15	0	
Cháhi sailába	0	15	0	and Rs. 9 per well.
Cháhi nahri	1	6	0	
Cháhi khális	1	2	0*	

You propose to modify the cháhi nahri rate, which you would raise to Re. 1-10-0, allowing the settlement officer to assess at a lower rate if he found it necessary, and the fixed rate per well, which you would reduce to Rs. 6. This latter reduction you propose to counterbalance by a rate of Rs. 6 on jhalárs. Mr. O'Brien cordially concurs in this latter proposal. The settlement officer recommends that the fluctuating system of assessment be extended to the whole of this circle, and you, although at first of opinion that the canal irrigated lands should get a fixed assessment, after reading Mr. O'Brien's supplementary memo., withdrew the suggestion. The whole circle is peculiarly exposed to the inconstant action of the Indus, and there can be no doubt that in such a tract the revenue demand should constantly vary with the varying accident of the season. Mr. O'Brien's rates give an assessment of Rs. 24,396, and those proposed by you an assessment of Rs. 24,564, the existing assessment being Rs. 27,930, the summary settlement jama, as it originally stood, Rs. 22,532, and the half assets estimate Rs. 29,451. Mr. O'Brien's rate jama is $\frac{16}{100}$ of the estimated value of the total gross produce, and its incidence on the present cultivation is Re. 1-1-1 per acre, against Re. 1-5-9, the original incidence of the summary settlement jama on the cultivated area then returned. The incidence of the jama at your rates is Re. 1-1-2 per acre.

This reduction of the Government demand is justified on the grounds that the assessment, originally high, has been since raised, not always fairly, under the prevailing system of alluvion and diluvion measurements, and that some of the villages are in real distress, and, as will be noticed hereafter, it is expected that the loss to Government will not be of long duration.

...als in cháhi ...rcle.

...áhi sailába circle.—In this circle, which is, as a rule, in great measure submerged from the end of June until the beginning of September, and in which the soil is inferior, Mr. O'Brien ...s the following rates per acre:—

	Rs.	A.	P.	
Sailába	0	15	0	
Cháhi sailába	0	15	0	and Rs. 9 per well.
Cháhi nahri	1	6	0	
Cháhi khális	1	2	0*	
Canal flow, *i.e.*, nahri paggu	1	2	0	

You propose to modify the sailába and cháhi sailába rates, which you would reduce to As. 14-0 and Rs. 8-0-0 per well. Both concur in recommending that the same system of fluctuating assessment should be introduced here as in the former circles, and that it should be extended to the whole area. The summary settlement, as it originally stood, was Rs. 42,054, falling on the cultivated area as then measured at Re. 1-14-8 per acre. The existing assessment is Rs. 43,160. The half net asset estimate is Rs. 34,244. The rates proposed by the settlement officer yield a jama of Rs. 36,862, falling at Re. 1-4-2 per acre on cultivation. The modifications proposed by you would reduce this to Rs. 34,351, or Re. 1-2-0 per acre. It is pointed out that the canal irrigation of the circle is inferior, that excessive or deficient inundation alike produce distress, that the pressure of a fixed demand on a fluctuating cultivation has caused a good deal of distress, and both you and the settlement officer are of opinion that although the rates proposed cause an apparent loss of revenue, yet that, in all probability, any initial decrease will be rapidly recovered under the fluctuating system of assessment proposed in the Bet and Cháhi sailába circles, by the increase of cultivation which will follow on the new demarcation of the ...akhs, and which has hitherto been checked by the faulty demarcation of the ... neglect of the canals and the natural dislike of the people to extend ...ultivation during the course of settlement operations. It must, however, be recognised that a system of fluctuating assessment necessitates a larger supervising establishment, the increase of cost in which is abundantly repaid by the increase of revenue thus obtained, and Mr. O'Brien's intention to submit applications for an increase of the náib kánungo establishment is approved, as also your remarks that, for such a tract, a good tahsíldár and extra assistant commissioner are needed.

Extract, para. 3, of a letter No. 652, dated Lahore, 19th May 1879, from LEPEL GRIFFIN, ESQUIRE, *Secretary to Government, Punjab, to the Secretary to Financial Commissioner, Punjab.*

3. The system of fluctuating assessment differs somewhat in the different circles, and also from that sanctioned in the Sinanwán tahsíl. It is proposed to extend the system of fluctuating assessments to the whole of the Bet Indus circle, and to the upper portion of the Bet Chenáb. With these proposals of the Financial Commissioner His Honor agrees. The proposed assessment throughout the cháhi sailába circle is fluctuating, and throughout the cháhi nahri fixed, except as far as regards the advantage rate on canal lands. The proposal to charge newly broken up lands at half rates for the first year has already been sanctioned elsewhere.

The above recommendations of the Financial Commissioner are accepted by

Circle.	Acres.	Rate.	Amount.	Area cultivated per well.	Rate of proposed rates per well.
		Rs. A. P.	Rs.	Acres.	Rs. A. P.
1. Chenáb bet	2,392	1 4 0	2,990	19	23 12 0
2. Cháhi sailáb	1,561	1 2 0	1,756	21	23 10 0
3. Two Thal circles (cháhi and nahri)...	1,947	1 2 0	2,191	13	14 10 0
4. Cháhi nahri	3,526	1 4 0	4,408	14	17 8 0
Total	9,426	...	11,345	...	...

The rates sanctioned for such land in the Sinanwán tahsíl were a littl[e] lower, *viz.*, in the Thal, Rs. 14 and Rs. 12-8-0 per well; and in the alluvial an[d] canal circles, Re. 1 per acre. The area and revenue involved is not important, but I would raise the rate in cháhi sailába to Re. 1-4-0 per acre, because such lands are certainly better advantaged than the well land of the Thal.

The rate for well-cultivation, unaided by inundation or canal, will then be per acre—

	Rs.	A.	P.
1. In the two Thal circles	1	2	0
2. In the rest of the tahsíl	1	4	0

The settlement officer concurs.

Extract, para. 3, of a letter No. 903, dated Lahore, 18th August 1881, from W. M. Young, Esquire, *Secretary to Government, Punjab, to the Secretary to Financial Commissioner, Punjab.*

3. The questions which require the orders of Government at the present stage are the same as those in the reports already disposed of. As regards fluctuating assessments it is proposed—(1) That in the Indus Bet the whole assessment shall be fluctuating, as in Alipur; (2) that in the Chenáb Bet the assessment of the simple sailáb land only shall be fluctuating, and that the area in question shall be measured up year by year; and (3) that in the other assessment circles the revenue shall be fixed for the period of settlement; but that the settlement officer shall have power to introduce a fluctuating demand in special cases in them also. These proposals are recommended for adoption by the Financial Commissioner, and are sanctioned by the Lieutenant-Governor.

[... correspondence on] the subject of the cultivation of nautor land in Muzaffargarh and Mooltan, that the rule adopted in Muzaffargarh under which the special rate on such land is imposed only for one year, is preferable to that adopted in Mooltan, under which the favorable rate is allowed for two years; but as this latter rule has been announced to the people, it would not now be expedient to revise it.

Copy of a letter No. 4274, *dated* 8*th June* 1882, *from the Senior Secretary to Financial Commissioner, Punjab, to the Commissioner and Superintendent, Mooltan Division.*

I am directed to forward you revised DI. and DII. forms to be used in the preparation of the annual returns of fluctuating assessments of sailáb lands in the Muzaffargarh district; and also a key statement prepared in this office for the purpose of checking the DI. returns. One copy of this key statement should be kept in your office and another copy should be supplied to the Deputy Commissioner.

2. It will be seen that the villages have been arranged in classes, containing as far as possible estates paying at the same rates. This has been done in order to facilitate the arithmetical check of the assessments in your office, as by this arrangement it will be possible to partly check the calculation by classes without check[in]g all the village calculations. The villages will henceforth have in the DI. [st]atement to be arranged and classified in the same manner as in the key state[me]nt, and the totals of areas and assessments will be given—

(*a*) for each class;
(*b*) „ „ circle;
(*c*) „ „ tahsíl.

3. The revised form of DI. statement has been prepared, as that formerly in use did not give sufficient details of area to enable the calculations of assessment to be checked. As there is so little assigned revenue in these villages, it has not been thought necessary to show the division into khálsa and assigned, except as regard the total jama; but in the key statements notes will be found in the column of remarks showing in what villages lands exist of which the revenue is assigned.

4. It will also be observed that the columns for half rate or nauábád cultivation are given only in the case of sailába and jhalári-sailába. Mr. Lyall does not consider that the privilege of half rates is required for other lands than these; they are not in his opinion needed for lands irrigated from wells or canals even when old waste is broken up.

5. In the DII. statement it will not be necessary to enter the totals for classes; only those for

(*a*) Assessment circles,
(*b*) Tahsíls,
(*c*) The whole district,

will be required.

6. On the receipt of the DI. and DII. statements you should cause the statements to be compared with the key statement and properly checked. When you are satisfied of the correctness of the statements, you should sanction the

assessments, and forward the DI. statement to this office for inspection and return, and also a copy of the DII. statement for record. The entries in the DII. statement will be copied into a register kept in this office, to show the results of the working of the system, and a similar register should be kept in your office.

APPENDIX IV. (WITH STATEMENT).

Copy of a letter No. 3924, dated 29th May 1882, from the Settlement Secretary to the Financial Commissioner, Punjab, to the Commissioner and Superintendent, Mooltan Division.

I am directed to forward, for your information and guidance and that of the Deputy Commissioner of Jhang, a copy of a statement drawn up in this office, containing a list of the villages in the Jhang district subject to fluctuating sailáb assessments, with a description of the conditions of the system applicable to each estate. A copy of this statement should be placed on record in your office and in that of the Deputy Commissioner, and it should be referred to in checking the annual returns of the fluctuating assessments, and care should be taken that the conditions entered are properly observed.

2. I also forward, under the orders of the Financial Commissioner, two sets of statements: one for the Rávi and one for the Chenáb villages, each consisting of a DI., or detailed, and a DII., or abstract statement, to be henceforward used in reporting the annual assessments. These assessments will be checked and sanctioned by you; and the DI. statement will then be forwarded to this office for inspection and return, and the DII. statement will be forwarded for record. A copy of the entries in the DII. statement will be annually entered in a register in this office, and a similar register to show the working of the system should be kept in your office.

3. If any further instructions are required, a reference should be made to this office.

STATEMENT SHOWING THE VILLAGES SUBJECT TO THE SYSTEM OF FLUCTUATING SAILABA ASSESSMENT IN THE JHANG DISTRICT.

Reference to Government's proceedings or other orders in which these fluctuating assessments are sanctioned.	Tahsil.	Circle.	Serial Number.	Village.	Fixed land revenue assessed on the portions of these villages subject to the ordinary fixed system.	Rates of fluctuating land revenue. Rate per acre on sailáb cultivation.	Lump rate of ábiána per well.	Remarks.
				A.—Chenáb	*Villages.*			
No. 8 for August 1880, Department Revenue, Agriculture and Commerce	Jhang ...	Hithar Chenab ...	1	Dadumána	282	15 annas and after 5 years, *i.e.*, from rabi 1884-85 Re. 1-1-0.	Rs. 8 per pakka well, and in one special instance Rs. 4 for a kacha well.	In villages 1, 2, 3, 4, 5, 6 and 7, the area subject to fluctuating assessment is sometimes the whole area of the village, and sometimes one part or block only, the other part or block being under separate fixed assessment. Nos. 1, 2, 5 and 6 have such blocks under fixed assessment; the others have not. With the blocks under fixed assessment the fluctuating system has nothing to do. The conditions of assessment in respect to the blocks under fluctuating system are—(1) that all cultivation within such blocks, whether on land attached to wells, new or old or not, and whether the crop is grown with well water, river water, or rain water, will pay the sailába rate; (2) in addition to this rate on cultivation, a lump sum ábiána was assessed at settlement on wells then existing, and will be paid by such wells. This ábiána will be remitted if the well is cut away by diluvion, or if floods make it incapable of use by filling it up, or by causing it to fall in. It will not be remitted merely because the owner throws the well out of use, or fails to repair it. New wells made, or brought into use after settlement, will not be assessed with ábiána, but cultivation of land attached to them, whether it gets sailáb flood or percolation or not, will pay the sailába rate. The conditions are the same as for sailáb villages in the Mooltan district, *viz.*, that the lands attached to each well existing at settlement are demarcated, and each such well area gets a fixed assessment worked out at cháhi and sailába rates, which covers all demand for land revenue upon all cultivation within it, whether the crop is grown with well water or sailáb, or in any other way. The boundary of the well land is shown in the village map, and the fixed assessment is only remissible in case of diluvion under the ordinary di-alluvion rules. The remaining area of the village outside such demarcated well lands is subject to fluctuating assessment, that is to say, all sailába or jhalári cultivation thereon is charged with the fluctuating rate. If, however, a new well is sunk therein after settlement, adjacent land is cultivated with the well water only. The fluctuating rate is not applied; if the cultivation is partly with the well water and partly by sailába, flood or percolation, the rate is applied.
			2	Syulmianwála ...	218	Ditto.	Rs. 8.	
			3	Zinda Shah ...	*Nil.*	Ditto.	Rs. 10, and in one special instance Rs. 5 for a small well.	
Secretary to Government, Punjab's No. 1144, dated 29th November 1880 ...	...	...	4	Bindi Mehini ...	...	Re. A. P. Rs. A. P. 1 1 0 & 8 0 0		
No. 7 for September 1879, Department Revenue, Agriculture and Commerce	Chiniot	Halkiwah	5	Mianwál ...	280	12 annas.	Ditto.	
			6	Changranwala ...	544	Ditto.	Rs. 10 per well.	
Secretary to Government, Punjab's No. 1144, dated 29th November 1880 ...	Shorkot	Hithar Chenab ...	7	Badle Raghana ...	...	Re. 1-2-0	Rs. 8.	
				B.—Rávi	*Villages.*	*Sailáb.* *Jhalár.* Re. A. P. Re. A. P.		
Para 13 of Settlement Secretary to Financial Commissioner's No. S./1670 dated 1st October 1879, to Settlement Commissioner	Shorkot	Hithar East ...	8	Khale Parsunda ...	220	1 0 0 1 4 0		
			9	Jahana Mirali ...	48	1 0 0 & 1 4 0		
			10	Lalera ...	26	1 0 0 & 1 4 0		
			11	Kund Sargana ...	360	1 0 0 & 1 4 0		

Note.—The five villages of class *B.*, transferred to the Mooltan district, have been excluded from this statement.

APPENDIX V.

Copy of a letter No. 6779, dated 5th September 1882, from the Senior Secretary to Financial Commissioner, Punjab, to the Commissioner and Superintendent, Mooltan Division.

With reference to your No. 832, dated the 9th ultimo, submitting DII. statements for 1879-80 and 1880-81, showing the fluctuating assessment on wells in the Jhang district in the form prescribed in this office No. 3509, dated 12th May last, I am directed to forward now a key statement prepared in this office for the purpose of checking the DI. statements, the prescribed form of which has already been sent you under cover of the above-quoted letter.

2. One copy of this key statement should be kept in your own office, and another copy of it furnished to the Deputy Commissioner, and on receipt of DI. and DII. statements in your office, you should cause them to be compared with the key statement and thoroughly checked, and when you are satisfied with the correctness thereof, you should sanction the assessments and thereafter forward both DI. and DII. statements to this office. The DI. statement, after inspection, will be returned to you and the DII. statement retained in this office for record and for the purpose of writing up the register of results which has been maintained in this office in DII. form. A register in the same form should also be kept in your office and the results invariably posted in it.

3. As regards the grazing assessment shown in column 6 of the key statement, the amounts noted are those originally imposed on the villages; as the owners had in the village báchh distributed this grazing assessment over the wells which are subject to the fluctuating system of assessment, the Financial Commissioner sanctioned the transfer of these amounts from the fixed to the fluctuating rent roll; and the amount so distributed on a well may be remitted together with the well assessment proper. When the latter is remitted under the fluctuating system, under the operation of this rule, the grazing assessment has diminished from Rs. 952 to Rs. 892. The Deputy Commissioner will include in columns 9 and 10 of statement DI. the grazing assessment thus remitted; but he must see that in all cases in which grazing assessment is remitted under this rule, it must be re-imposed, when the well is again brought into use, and the jama on it, as originally bachhed, is therefore again assessed on it (see page 146 of the settlement report).

APPENDIX VI.

Copy of a letter No. 6299S., dated 11th September 1880, from the Settlement Secretary to the Financial Commissioner, Punjab, to the Commissioner and Superintendent, Ráwalpindi Division.

Referring to your No. 203 of 24th June, reporting revision of assessment on certain wells in the Shahpur district, I am directed to forward, for future use in making such reports, a form which has been devised by the Settlement Commissioner in consultation with the Settlement Officer of Jhang, who has similar assessments to deal with.

2. The Financial Commissioner thinks this form will be found more simple and appropriate for the purpose than that hitherto adopted. The report, I am to add, should be made annually, and once for all, and should include all cases of wells subject to this kind of assessment in which, after the annual girdáwari, alteration of jama appears to be required. It is not necessary to report each case separately.

Copy of a letter No. 362, dated 27th October 1879, from the Commissioner and Superintendent, Ráwalpindi Division, to the Settlement Secretary to the Financial Commissioner, Punjab.

With reference to your letter No. 6423 S., dated 20th ultimo, and previous correspondence, regarding the revision of the assessment of mauza Sultánpur in the Shahpur district, I have the honor to forward copy of a docket No. 952 of the 15th current, from Major W. J. Parker, Deputy Commissioner, Shahpur, furnishing information in regard to the 12 villages alluded to in para. 2 of your letter under reference, the number of wells in them and their jama at the last settlement, and the number of wells and their present jama.

2. The jama of Sultánpur, as requested in your letter under reply, has been raised from Rs. 178 to Rs. 208.

Copy of a docket No. 952, dated 15th October 1879, from Major W. J. Parker, *Deputy Commissioner, Shahpur, to Colonel* C. H. Hall, *Commissioner and Superintendent Ráwalpindi Division.*

With reference to his No. 3437, dated 24th ultimo, forwarding copy of the Secretary to Financial Commissioner's No. 6423, dated 20th idem, has the honor to report, in regard to the 12 villages alluded to in para. 2 of the Financial Commissioner's letter, the number of wells in them and their jama at the last settlement, and the number of wells and their jama now, as follows :—

Village.	No. of wells and jama at last settlement.		No. of wells and jama now.	
	Wells.	Jama.	Wells.	Jama.
1. Dara	6	260	7	280
2. Jowáhirpur	2	65	2	65
3. Chitmour	2	50	6	134
4. Hatti Sáhibzadah	2	40	6	110
5. Hatti Sheikh Kamir	2	40	5	105
6. Guneana	1	20	5	100
7. Bhera	64	2,033	112	3,300
8. Sahiwal	88	3,168	113	4,287
9. Vagra	1	25	3	75
10. Kangra	1	25	6	150
11. Masar	1	25	2	50
12. Sulki	...	...	4	95

2. As regards the village of Bhera, there were at the settlement 136 wells in it altogether. Of these 64 were khálsa, on which a jama of Rs. 2,033 was assessed, and the remaining 72 wells, assessed with a jama of Rs. 1,980, were rent free; 3 wells were afterwards brought into working order paying Rs. 87 as revenue demand, and of the 72 wells referred to above, 45, yielding a jama of Rs. 1,180, were resumed by Government on account of the death of the máfidár, thus making the present number 112 wells, yielding Rs. 3,300.

3. The village of Sulki came into existence after settlement.

4. Effect has been given to the instructions conveyed in para. 3 of the Financial Commissioner's letter in regard to raising of the jama of Sultánpur from Rs. 178 to Rs. 208.

Copy of a letter No. 68, *dated* 11*th March* 1881, *from Colonel* C. H. HALL, *Commissioner and Superintendent, Ráwalpindi Division, to* J. M. DANE, ESQUIRE, *Secretary to Financial Commissioner, Punjab.*

The jama of the village of Thutta Sáhibzáda, tahsíl and zilla Shahpur, was assessed on the number of wells in the village, the provision of the Wájib-ul-arz being that on any well being brought into operation, a special assessment should be fixed on the land attached to it, and special remissions allowed on wells falling into disuse. A new well has been constructed in this village, which has been assessed at Rs. 15 per annum.

2. The enhancement or decrease of the assessment in villages in which the assessment has been made on wells in the Shahpur district has formed the subject of correspondence ending with my letter No. 362 of 27th October 1879, and I beg to solicit sanction to the increase of the assessment of this village to the extent of Rs. 15 with effect from kharíf of 1881-82.

3. A statement of the assessment on the well is submitted herewith :—

Assessment and Demand Statement of Fluctuating Land Revenue on Wells in the Shahpur District for the Fasli year, commencing Kharif A.D. 1881.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
						Remission on account of wells fallen out of work.			*No. of new wells at work.*						*Demand for each harvest of the year.*		
Serial Number.	Tahsil.	Assessment Circle.	Village.	No. of wells at work at last girdáwari.	Assessment of last girdáwari.	No. of wells.	Jama.	Balance.	Whose period of protection has not expired.	Whose period of protection has expired.	Total.	Rate of assessment fixed for new wells.	Total jama on new wells, column 11.	Total annual demand, column 9, plus column 14.	Kharif.	Rabi.	REMARKS.
1	Shahpur.	...	Thatti Sáhibzada.	6	110	...	...	...	...	1	1	15 per well	15	125	50	75	The jama of the village is by wells, the provision of the Wájib-ul-arz being that on any well being brought into operation, special assessment should be fixed on the land attached to it. The well now in question, which was lying abandoned at the time of settlement, has now been repaired, and the land attached to it (72 ghumaos 6 kanáls 8 marlas) is being brought into cultivation, and the proposed addition to the jama on that account is Rs. 15, that being the rate on similar wells on the village, and on simlar land previously brought into cultivation.

APPENDIX VII.

Extract, paras. 10, 11, 12, 13, *of a letter No.* 155, *dated* 19*th June* 1882, *from* C. L. TUPPER, ESQUIRE, *Junior Secretary to Government, Punjab, to the Secretary to the Financial Commissioner, Punjab.*

10. The fluctuating assessments, which it is proposed to introduce in the Nali and Hithar tracts, are dealt with in your letters Nos. 51 and 52 of 25th January, and in your subsequent letter No. 306 of 29th March. These will now be considered separately.

11. In the case of the Nali circle it is shown that the floods of the Ghaggar are extremely uncertain, and that the crops grown on the flooded lands are very valuable. It is difficult, therefore, to impose any adequate fixed assessment on these lands which would not be dangerously high in years in which the floods fail; and it is mainly on this ground that a fluctuating assessment is proposed. It is, however, further represented that, as the rents are paid in kind, and the crops are peculiarly liable to entire or partial failure, the assets of the proprietors vary from season to season, and that under a fixed assessment properly worked, suspensions would be so frequent as to entail almost as much interposition as a fluctuating system involves, but with less method in procedure and less certainty in results.

As a matter of personal opinion, for reasons which need not here be discussed, the Lieutenant-Governor prefers in such tracts a very light-fixed assessment, which can be paid in good and bad years alike, to a demand which fluctuates with discretional views as to the accidents of season or flood, and which will generally be pitched high. But, as the system of fluctuating assessment is already in force in eight villages of the circle, the Lieutenant-Governor accepts the Financial Commissioner's proposal to extend it to the tract generally.

The villages more or less resemble those irrigated by the sailábi stream in Gurgaon and Delhi, and by the mountain torrents in the Dera Ismail Khan dáman; and a fluctuating assessment is perhaps as appropriate in the present instance as in several others where it is already in more or less successful operation.

The plan proposed for assessment is that the flooded lands of the circle, including both rez and sotar lands, should be marked off into separate blocks; the unirrigated lands outside these blocks then paying a fixed assessment, calculated on the dry rates of the circle (*viz.*, $2\frac{1}{2}$ annas per acre on cultivated lands, and $\frac{1}{2}$ anna per acre on two-thirds of the culturable waste), while the irrigated lands, consisting of 43,000 acres of rez, or lands flooded by Ghaggar, and 10,000 acres of sotar, or land flooded by rain water collected on waste lands, will be brought under a fluctuating assessment. In the case of the rez lands the system will be enforced authoritatively; but in the case of the sotar lands its adoption will depend on the choice of the people. In a demi-official letter, dated 16th February last, Mr. Lyall asked that discretion might be left to him, as to whether the system should be imposed authoritatively or not, but in para. 4 of your letter No. 306, Mr. Lyall has expressed an opinion that no option should be allowed to the people in the case of the rez lands. Sir Robert Egerton had no doubt that this view was correct, and, actuated chiefly by the considerations above explained, the Lieutenant-Governor will not dispute it. The rez lands will, therefore, be brought under a fluctuating assessment throughout the circle, the people having the option of extending it to the sotar lands or not, as they please. It has been urged with considerable force of argument that too much weight should not be attached to the wishes of the people in such a matter, and that some loss and inconvenience has been caused to Government by villages declining to accept a fluctuating system in the Montgomery district.

Strong objections were raised to the introduction of such a system in portions of the Derajat and Mooltan divisions, when the people have now become accustomed to, and indeed are more than satisfied with, the arrangement. Not a single petition against it was presented to the late Lieutenant-Governor during his recent tour in those parts. To judge by previous experience, it seems probable that any opposition at first made to the change of system, when there is a change, will speedily die out.

12. The rates which it is proposed to apply to the land under the fluctuating assessment are as follows:—

	Per Acre. Rs.	A.	P.
On total area cultivated and culturable ...	0	1	0
Munji rice	2	8	0
Kharsu rice ... ... } Wheat ... ... } Garden produce ... ... }	1	8	0
On the rabi crops ... ... } Jowár ... ... }	0	12	0
Other kharíf crops	0	8	0

These rates are of a provisional character, and appear to be appropriate; but in accordance with the usual practice the Lieutenant-Governor will defer his sanction pending the submission of the final settlement report.

The fixed rate of one anna per acre on the total area cultivated and culturable is not referred to in the orders addressed by the Financial Commissioner to the Settlement Commissioner; but Major Wace definitely proposes it, and Mr. Lyall recommends a similar rate in the Hithar circle. It is, therefore, understood that its adoption here is also intended.

The rates will be levied subject to the rules proposed for assessment, which provide—(1) that where there is practically no crop, no revenue shall be levied; (2) that where there is a very poor crop, *i.e.*, a crop of which the value of the proprietor's share in grain and straw is equal only to the full assessment rate, half rates shall be levied; and (3) that where the crop at all approaches the average, full rates should be levied. The Nali circle is situated in a compact block immediately round the head-quarters of the district, and it will, therefore, be possible for the Deputy Commissioner to pay special attention to the working of the new system there.

13. The reasons which have led to the proposal for a fluctuating assessment in the Hithar circle are those which brought about its adoption on the Indus and on parts of the Chenáb and Sutlej. Some of the Hithar villages of Sirsa are already under such a system, and as others have become impoverished under the operation of a fixed assessment, it is considered desirable to establish a variable demand by authority throughout the tract.

The rates finally recommended by the Financial Commissioner are as follows:—

	Per Acre. Rs.	A.	P.
On total assessable area	0	0	9
On baráni lands	0	8	0
On flooded lands—			
(1) Churál, masar, methra	0	12	0
(2) Other crops	1	4	0
On well and jhalár lands—			
(1) Single crops	1	8	0
(2) Double crops	2	4	0

These rates are based to some extent on those recently sanctioned in the case of the broken-down Rávi villages, and appear to the Lieutenant-Governor to be

well devised; but, as in the case of the Nali circle, sanction will be postponed till the final report of the settlement is received. For the better rez crops and the double well crops the rates originally proposed were Re. 1-8-0 and Rs. 2-8-0 per acre; but in your letter No. 306 Mr. Lyall has recommended their reductions to the amounts above noted. As a compensation in the former case, the permission to assess poor rez crops at half rates is withdrawn, and this amendment is sanctioned by the Lieutenant-Governor. In other respects the rules for assessment applicable to the Nali circle will hold good in this tract also, allowance being made, at the time of the yearly survey, according to the present practice of the irrigation department, in the case of crops which have failed here and there. The fluctuating assessment will be introduced authoritatively in all the Hithar villages, but Mr. Lyall has suggested that—(1) Utar chaks in such villages outside the reach of the Sutlej floods, and (2) lands attached to masonry wells, should be placed under a fixed assessment, if the people desire it. To the first proposal the Lieutenant-Governor has no objection, and it may be carried out. As regards the second, Sir Robert Egerton held that no lands subject to flooding should be assessed at fixed rates in a village which has a fluctuating assessment, and the Lieutenant-Governor agrees in this view. The recommendation that wells with protective leases should be assessed, so long as the leases last, at half rates under the fluctuating system, is approved.

APPENDIX VIII.

Extract, para. 4, of a letter No. 690S., dated Lahore, 7th June 1880, from J. R. MACONACHIE, ESQUIRE., *Officiating Secretary to Financial Commissioner, Punjab, to the Secretary to Government, Punjab.*

Description of the tract.

4. A description of the tract and a sketch of its fiscal history are given in paras. 1—8 of the Deputy Commissioner's report. The physical features are shown in the enumeration of the four classes of lands.

(1) Bet, or valley of the Beás.
(2) Chamb, or marsh in the bet—
(3) Danda, or the sloping bank from the marsh towards the upland.
(4) Banjar, or upland.

With regard to the statement made in para. 3, the Financial Commissioner thinks it correct only of that large block of chamb land which is included in Kahnuwán khás and a few adjoining villages. In the rest of the long tract now occupied by a broad marsh, there was, before the canal was made, only a narrow strip of marsh, or in many places only a "nalla" with marshy edges. The revenue survey maps show this.

Assessment circles.

Two circles were formed for assessment—(1) Chamb, (2) Dhaya Chamb; while the marsh lands were given a fluctuating assessment dependent on yearly measurements. Soils were classified as in the last settlement in 1865.

The assessment rates, which, it has been already noted, were framed by Mr. Lyall as Settlement Commissioner, were as follows as compared with the rates of 1865:—

1865.	1878.		Rs.	A.	P.
Dhaya Chamb. A general rate on all soils of Re. 1-5-0...	Bangar ...	Tibba ...	1	2	0
		Other ...	1	10	0
	Danda ...	Sailába ...	1	14	0
		Baráni ...	0	14	0
Chamb. A general rate on all soils of Re. 1-4-0 ...	Bet ...	Dhaya Chamb ...	1	14	0
		Chamb ...	1	8	0
Chamb crop rates ...	Sugar-cane, Rs. 3-8-0 where zabti rates are; Rs. 8. Rs. 2-8-0 where they are Rs. 5. Rice, Rs. 1-8-0, first year. Rs. 2-8-0, subsequent years. Other crops, Re. 1-4-0.				

Extract, paras. 2 and 3, of a letter No. 640, dated 10th July 1880, from W. M. YOUNG, ESQUIRE, *Secretary to Government, Punjab, to the Secretary to Financial Commissioner, Punjab.*

2. Orders have been previously passed on the questions of cesses and the period of the settlement, and the facts now reported have already been fully placed before Government in the reports on the proposed revenue rates and the detailed assessments. They do not, therefore, call for any special remark here.

3. The Lieutenant-Governor trusts that the system of fluctuating revenue on the lands affected by the marsh floods, which will be realized by crop rates, will enable the villages which have hitherto suffered under a system of fixed assessment to recover their former prosperity. It would perhaps have been wiser, as Mr. Lyall remarked, to apply the fluctuating assessment to a somewhat larger area; but, as stated by the Financial Commissioner, it will be an easy task to include new lands in the Chenáb circle, if the floods continue and the marsh extends.

Copy of a letter No. 130, dated 19th May 1882, from H. C. FANSHAWE, ESQUIRE, *Under-Secretary to Government, Punjab, to the Secretary to the Financial Commissioner, Punjab.*

I am directed to acknowledge the receipt of your No. 434, dated 26th April, and in reply to convey the sanction of the Honorable the Lieutenant-Governor to the introduction of the fluctuating assessment devised for the villages of the Kahnuwán chamb into the following villages situated on the other chambs or marshes of the Gurdáspur district:—

	Villages.
Bachi nangal chamb	8
Dahr " "	5
Gorewa " "	6
Isolated villages	2

The extension of the system in the case of 11 villages on the Kahnuwán chamb is also approved.

2. The results of the working of the fluctuating assessment will be noticed in the revenue report of each year, and I am to remark that the Lieutenant-Governor would wish to receive a special report on the circumstances of the case before the procedure sketched by Mr. Lyall in para. 7 of his memo. forwarded under your No. 1361 of 15th December 1879 is put in force against any villages under para. 52 of the Land Revenue Act. His Honor considers this to be the more necessary, as the Deputy Commissioner of Gurdáspur has not explained in detail the reasons which induced various villages to refuse the fluctuating assessment offered to them.

Copy of a letter No. 1347, *dated 22nd December* 1882, *from Senior Secretary to the Financial Commissioner, Punjab, to the Secretary to Government, Punjab.*

With reference to para. 4 of this office No. 690S. of 7th June 1880, submitting the final report of the settlement of the Kahnuwán chamb, and your No. 640, dated 10th July, sanctioning the settlement, I am directed to forward in original a letter from the Commissioner of Amritsar, with its enclosure, No. 3359, dated 29th November, explaining the circumstances under which Rs. 3 and Rs. 2 for sugar-cane and Re. 1-4-0 for nautor rice have been by mistake used in the annual assessments, instead of the sanctioned rates, Rs. 3-8-0, Rs. 2-8-0, and Re. 1-8-0.

2. Under the circumstances, Mr. Lyall thinks that the rates actually used should be continued for the remainder of the term of settlement. As this term is very short, the mistake is of no great importance.

Extract, para. 1, *of a letter No* 8, *dated* 15*th January* 1883, *from the Under-Secretary to Government, Punjab, to the Senior Secretary to the Financial Commissioner, Punjab.*

1. In reply to your letter No. 1347, dated 22nd December last, I am directed to convey the sanction of the Lieutenant-Governor to the recommendation of the Financial Commissioner.

APPENDIX IX.

No. 1240, *dated Lahore,* 17*th October* 1883, *from* T. G. WALKER, ESQUIRE, *Officiating Senior Secretary to Financial Commissioner, Punjab, to the Officiating Junior Secretary to Government, Punjab.*

With reference to the correspondence relating to a lease of the Kotila jhil lands to the District Committee, Gurgaon, which ended with your office No. 82, dated 16th November 1882, I am directed to forward, in original, a letter No. 1686, dated 5th July 1883, from the Commissioner and Superintendent, Delhi, and its enclosures, together with a copy of this office No. 8912, dated 17th October 1883, containing the orders of the Officiating Financial Commissioner on the proposals.

2. It will be observed that certain lands of the villages of Kotila and Muhammadpur, which before had a fixed jama, will now be included in the area under fluctuating assessment. It will also be seen from the concluding portion of para. 6 of Mr. Wilson's letter that, notwithstanding the addition to the area of the chak, the income from it at the reduced rates now to be applied is expected to be less than it was; and it is hoped that Government will sanction the continuance of the lease on the same conditions as before.

No. 1686, *dated 5th July* 1883, *from* J. D. TREMLETT, ESQUIRE, *Commissioner and Superintendent, Delhi Division, to the Senior Secretary to Financial Commissioner, Punjab.*

Has the honor to forward letter No. 233, dated 3rd current, of the Deputy Commissioner, Gurgaon, with its enclosure, from the Settlement Officer. The undersigned has had the benefit of discussing the matter lately with the Deputy Commissioner, and would recommend Mr. Wilson's proposals, as modified by the Deputy Commissioner (*viz.*, that the revised rates and mode of collection should last for the present settlement instead of for seven years only) to the favorable consideration of the Financial Commissioner.

No. 233, *dated 3rd July* 1883, *from* T. ROBERTS, ESQUIRE, *Deputy Commissioner, Gurgaon, to the Commissioner and Superintendent, Delhi Division.*

I have the honor to forward a copy of letter No. 32, dated 29th June, of the Settlement Officer of Gurgaon, containing proposals for modifying the system of fluctuating assessment now in force in the tahsíls of Nuh and Fírozpur by extending the limits of the area to which they apply, and by reducing the rate charged per acre.

2. Portions of the seven villages noted in Mr. Wilson's letter have, on account of periodical inundations, been excluded from the areas assessed in the ordinary way, and included in what is called the chak jhíl, within whose limits a uniform rate of Rs. 2 an acre is levied on lands cultivated each year and bearing crop. Each village has also a "chak banjar" on which a fixed jama is assessed. It is now proposed—(1) that the chak banjar of Kotila and Muhammadpur should be thrown into the chak jhil and subjected to a fluctuating assessment only, the fixed jamas of these villages being struck off the rent-roll entirely; and (2) that instead of the uniform rate of Rs. 2, rates varying according to the crop sown should be adopted.

3. The uplands of Kotila and Muhammadpur differ widely from the chak jhíl areas in that they are not subject to inundation, but cultivation is so precarious that only a very low jama can be collected with certainty and regularity, and the alternative lies between reducing the fixed demand considerably and subjecting the whole area to fluctuating assessment. I think the latter course preferable, and commend Mr. Wilson's proposal for sanction.

4. With regard to the other question raised, I am inclined to think that if reduction of rates is needed, it should be made for the term of settlement, and not for seven years only. These villages differ from other estates of Nuh and Fírozpur in that the system of fluctuating assessment has to a great extent neutralized the effects of bad harvests, and four of them are comparatively well off, while the abolition of fixed jamas, as now proposed, will perhaps afford sufficient relief to Kotila and Muhammadpur. The need is greatest in Akaira, which has a considerable area assessed as chak jhíl, and producing only "moth" and other kharíf crops of small value, and has had its resources greatly reduced; but I fear that reh is extending its baneful influence throughout the jhíl, and that the productiveness of the soil will permanently decrease, and, in order to afford to these villages the same measure of relief that has been accorded to the district generally, I think it may be safer to adopt the rates proposed by Mr. Wilson for ths term of settlement.

No. 32, *dated 29th June* 1883, *from* J. WILSON, ESQUIRE, *Settlement Officer, Gurgaon, to the Deputy Commissioner, Gurgaon.*

In the course of the arrangements made for the relief of the distressed villages in this district, we came to the conclusion that the rate of Rs. 2 per acre, sanctioned for the seven villages under fluctuating assessment on the Kotila jhíl (Settlement Report, sections 220 and 221) presses too heavily on those villages in their present impoverished condition, and agreed to recommend the reduction of the rate for the term of seven years. At the same time we thought it desirable that that part of the two villages, Kotila and Muhammadpur in the Nuh tahsíl, which is at present under fixed assessment, should be included in the area under fluctuating assessment. As these measures affect the arrangement by which all the income of the Kotila jhíl chak is made

over to the District Committee, it seems necessary that they should be reported for sanction separately from the general report on the revision of assessment.

2. Under the arrangement hitherto in force a uniform rate of Rs. 2 per acre with cesses had been levied on all land cultivated within the year. This must have been a great relief as compared with the former arrangement of granting remissions only on land proved to have been submerged, but that it has not been sufficient to save these villages from the distress which has so much reduced their neighbours, will appear from the following statistics :—

VILLAGES.	Population in			Plough cattle.		Cultivation in the fixed assessment chak.			Mortgage in both chaks.	
	1868.	1881.	1883.	At Settlement.	In 1883.	At Settlement.	In 1881-82.	In 1882-83.	Before Settlement.	In 1883.
Muhammadpur Núh.	26	71	35	26	14	275	240	240	466	555
Kotila ...	697	679	549	160	66	409	314	289	406	816
Meoli ...	1,229	1,478	1,366	370	226	1,443	1,410	1,365	170	1,378
Akaira ...	2,059	2,005	1,841	617	294	2,489	2,254	2,257	2,506	3,000
Mooltan ...	770	944	590	168	122	1,096	1,096	1,090	926	896
Jalálpur ...	...	...	...	...	...	126	117	124	191	191
Khánpur ...	136	153	98	20	20	175	168	175	313	357
Total ...	4,917	5,330	4,479	1,361	742	6,013	5,608	5,540	4,978	7,193

Thus, while cattle, cultivation and perhaps population have fallen off, mortgage, already very serious, has greatly increased. The villages, too, look most of them very dilapidated. We have, in consideration of this reduction of resources, recommended a reduction of the fixed assessment of these villages, but it also seems advisable to reduce, for seven years at least, the rate on cultivation for the fluctuating assessment.

3. The rate of Rs. 2 per acre at first sight seems light on wheat crops, and the produce of the jhíl lands in 1878 and 1879, after their long previous submersion, was such as to justify even a higher rate, but of late years the produce has been very scanty, and sometimes the crop is almost a complete failure; and although Rs. 2 per acre is probably not too high a rate for wheat in ordinary times, it seems advisable to reduce it to Re. 1-12-0 per acre for seven years, the period for which large temporary reductions have been sanctioned for the rest of the district.

4. The basin of the jhíl is a well-marked depression, the border of which was taken as the boundary between the fixed and fluctuating assessment chaks; but in years of short rainfall the whole depression is not filled with water, and

the land round the edge cannot be sown with rabi crops, and produces only bájra, jowár and moth; for example, in the past year, 1882-83, 649 acres of the land under fluctuating assessment were sown with inferior kharíf crops. As the soil round the margin of the jhíl is sandy and inferior, the produce of these crops is not sufficient to pay the uniform rate of Rs. 2 per acre, and I propose to substitute for these crops a rate of Re. 1 per acre. Similarly for barley and other second class crops, I would fix the rate at Re. 1-8 per acre, besides cesses. As the people wish it, I would also make the amount chargeable on the crops of each harvest payable in that harvest, instead of, as at present, levying the charges of both harvests in the rabi only.

5. My proposals then are, that for the next seven years the following be the rules and rates for the fluctuating assessment of the Kotila jhíl:—

(1) The crops of each harvest to be measured up separately, and the revenue and cesses of each harvest to be levied separately, but land which has paid for a kharíf crop not to be charged for a crop sown in the following rabi *do-fasli* (see Report, section 221).

(2) All land which, whether sown or not, produces no crop to be left free of assessment.

(3) The following rates (besides cesses) to be levied on all lands producing a crop :

	Rate per acre.	*Rate per bígha.*
(*a*) Wheat and other first class crops, as sugar-cane, rice, cotton, and wheat and barley mixed.	Re. 1 12 0	Re. 1 1 6
(*b*) Barley and other second class crops, such as gram and barley and gram mixed.	„ 1 8 0	„ 0 15 0
(*c*) Jowár, moth, bájra and other inferior crops.	„ 1 0 0	„ 0 10 0

These rates applied to the areas sown during the last kharíf and rabi (1882-83) give a total land revenue of Rs. 1,874 as against the Rs. 27,19 given by the former rate of Rs. 2 per acre.

6. The land under fixed assessment of the two villages, Kotila and Muhammadpur, of tahsíl Núh, consists of a strip of very inferior *reh*-infected soil between the jhíl and the hill, much of which is out of cultivation, while the part cultivated has produced almost nothing for two years. The assessment fixed by Mr. Channing is Rs. 710 for Kotila and Rs. 400 for Muhammadpur. If these lands were to remain under fixed assessment, a very large reduction of the jama would be necessary; but according to our joint opinion, and to the wish of the people themselves, I recommend that all the culturable land of these two villages be included in the chak under fluctuating assessment, which already includes the jhíl part of their lands. This will strike off Rs. 1,110 from the fixed revenue roll, and will increase the income of the jhíl chak. As the reduction of the rates (if sanctioned) will probably reduce the average income of the jhíl chak by more than the increase given by the addition of these two blocks to the lands under fluctuating assessment, Government will probably be willing to continue the arrangement by which half of the whole fluctuating assessment of this chak is made over to the District Committee.

7. I have the honor to request that you will submit these recommendations through the Commissioner for sanction; and as the changes will, if sanctioned, take effect from the past kharíf, 1882 (except the inclusion of the Kotila and Muhammadpur blocks in the fluctuating assessment chak, which will take effect from kharíf 1883), I would suggest that the amount given by the rates now proposed should be levied at once and the difference allowed to stand over until the orders of Government are received on the reference. It is important

that on the one hand amounts certainly leviable should be realized without delay; and that on the other hand, in the present circumstances of these villages, amounts regarding which there is any doubt should not be realized until it is certain that they will ultimately be realizable.

No. 8912, *dated* 17*th October* 1883, *from* T. G. WALKER, ESQUIRE, *Officiating Senior Secretary to Financial Commissioner, Punjab, to the Commissioner and Superintendent, Delhi Division.*

I am now directed to reply to your letter No. 1686, dated 5th July 1883, in which certain proposals by the Deputy Commissioner and Settlement Officer, with reference to the assessment of villages adjoining the Kotila jhíl, district Gurgaon, were forwarded for the consideration of the Financial Commissioner.

2. In reply, I am to convey Colonel Davies' sanction to the proposed alteration of the rates; and also to the inclusion in the area of fluctuating assessment of the whole of the lands of Kotila and Muhammadpur: effect to be given to these measures from the dates stated in para. 7 of Mr. Wilson's letter. The Officiating Financial Commissioner would prefer that the question of the term for which the reduced rates be levied (seven years, as proposed by Mr. Wilson, or the period of the new settlement as suggested by Mr. Roberts) should be left over until the general report on the revision of assessment comes up for disposal.

3. A recommendation will be made to Government for continuance of the arrangement by which the District Committee receives half of the fluctuating assessment of the jhíl lands.

No. 62-1397, *dated Lahore,* 5*th November* 1883, *from* R. G. THOMSON, ESQUIRE, *Officiating Under-Secretary to Government, Punjab, Revenue Department, to the Officiating Senior Secretary to Financial Commissioner, Punjab.*

I am directed to return the original enclosures of your letter No. 1240, dated 17th October last, and to say that the Lieutenant-Governor has no objection to the application of the arrangements of the lease now held by the District Committee of Gurgaon to the fluctuating revenue of the Kotila jhíl chak as newly arranged under the orders of the Financial Commissioner. This course may, therefore, be adopted subject to the consent of the District Committee.

APPENDIX X.

Copy of a letter No. 5141, *dated* 10*th July* 1882, *from* F. C. CHANNING, ESQUIRE, *Settlement Secretary to the Financial Commissioner, Punjab, to the Commissioner and Superintendent, Mooltan Division.*

With reference to para. 5 of this office No. 4253 of the 8th ultimo, I am directed to forward to you a copy of the key statement prepared in this office for the purpose of checking the statements of the fluctuating assessments of the Mooltan district, and to state that one copy of this statement should be maintained in your own office, and another copy of it supplied to the Deputy Commissioner.

2. In order to facilitate the arithmetical check of the assessments in your office, the villages, it will be observed, have been arranged in classes in the key statement, and they will henceforth have to be arranged and classified accordingly in the DI. statements, the totals of areas and assessments being given

(*a*) for each class,
(*b*) for each circle,
(*c*) for each tahsíl.

3. The instructions contained in this office No. 4274, dated 8th June 1882, as to the sanction of fluctuating assessments in the Muzaffargarh district, the submission of the statements to this office, and the maintenance of a register of results, are equally applicable to the Mooltan district.

APPENDIX XI.

Copy of a letter No. 4141*S, dated* 5*th June* 1882, *from* F. C. CHANNING, ESQUIRE, *Settlement Secretary to Financial Commissioner, Punjab, to the Commissioner and Superintendent, Derajat Division.*

I am directed to forward to you the enclosed key statement which has been prepared in this office for checking the fluctuating sailáb assessment in the villages of the Isakhel and Miánwáli tahsíls of the Bannu district.

There are, you will observe, 25 villages in the former and 53 villages in the latter tahsíl subject to the system, and these have been entered in the key statement according to circles. It is requested that in future they may be entered in the same order in the annual statements DI.

2. On receipt of these annual statements in your office from the Deputy Commissioner, your office should thoroughly check them, and after you have verified their correctness, you should sanction the assessment, and forward both the DI. and DII. statements to this office for inspection. The DII. statement will be retained in this office and the DI. statement returned to you after inspection.

3. A register in the form DII. has been kept in this office, in which the results of the system from year to year will be posted, and I am to request that you will also have a similar register maintained in your office for this purpose into which the entries in the DII. statements should be copied.

4. Finally, I am to state that in column 15 of the DII. statement the average assessment of fluctuating revenue since the system brought into force, will be *inclusive* of the year under report, and not *exclusive* of it.

APPENDIX XII.

Copy of a letter No. 3300, *dated* 2*nd May* 1882, *from the Settlement Secretary to Financial Commissioner, Punjab, to the Commissioner and Superintendent, Derajái Division.*

Key statements of sailáb villages for—
Dera Ismail Khan tahsíl.
Bhakkar tahsíl.
Leiah tahsíl.
Kuláchi tahsíl.
Key statements of dáman villages for—
Dera Ismail Khan tahsíl.
Kuláchi tahsíl.

I am directed to forward you copies of six key statements, as detailed in the margin, for the purpose of checking the fluctuating assessment of sailáb, and of dáman lands in the Dera Ismail Khan district. Taking the sailáb statements first, you will observe that the villages are classed—

(*a*) by tahsíls,
(*b*) by assessment circles,
(*c*) by classes.

And that the classes within the assessment circles have been arranged with the view of including under one class all villages in the same assessment circle paying at the same rates. This division and order of arrangement among the villages is to be hereafter followed in drawing up the annual statements; and totals of areas and assessments will be required for classes, assessment circles and tahsíls; in this way the arithmetical check to be made in your office will

be facilitated, as it will be possible to ordinarily check the figures by classes instead of by villages. You will also observe that while the other rates to be used in the annual assessments are noted in the key statements, the abiána rates are not entered; under the settlement arrangements new jhalárs will be assessed at the village rate, and if old wells or jhalárs become entitled to remission, the amount remitted will be that which has come on them in the back; the check of the fluctuations in the assessment of wells and jhalárs will have to be entrusted to the Deputy Commissioner's office, as it will be hardly praticable elsewhere.

3. It will be the duty of your office in future, on the receipt of the annual statements of fluctuating assessments in the sailáb villages, to compare the DI. forms with the key statements, and ascertain

I. That all the villages entered in the key statement are entered in the DI. statement, and entered in the same order and under the same classes.

II. That the rates used in making the annual assessments correspond in each case with those given in the key statement.

III. That the deductions for which credit is taken in the DI. statement are authorised by the key statement.

IV. That the entries of the revenue as khálsa or assigned agree with entries in the key statement.

V. That the arithmetical calculations are correct, that the rates on the areas reported yield the assessments entered, and the additions and deductions are properly made.

VI. That the entries in the DII. or abstract statement agree with those of the DI. or detailed statement.

When the check has been completed, and points requiring explanation have been cleared up, you will sanction the assessments and forward to this office the DI. and DII. statements for inspection and return. The DII. statements will be copied in this office into a register which will show the results of the system, and a similar register should be kept in your office. The register should be in the same form as the DII. statement, and separate pages should be entries to the entries, (*a*) by assessment circles, (*b*) by tahsíls, (*c*) for the district. There should be separate registers for the dáman and for the sailáb villages. These registers, if properly kept, will show the working of the system for each year since its introduction.

The above instructions as to the sailáb villages apply also generally to the dáman villages. It will be the duty of your office, when returns for these villages are received harvest by harvest, to see that all the villages entered in the key statement are shown in the DI. statements and are properly classed, and in the same order as in the key statement; they will then see that the fixed jama is correctly stated to be both in its amount and its character as khálsa or assigned; that the crop rates used in the assessment are rightly stated, and that the arithmetical calculations are correct; and that the deductions for which credit is taken are authorised. The instructions above given as to sanctioning the assessments, forwarding the statements to this office, and keeping a register of results, apply equally to the dáman as to the sailáb villages.

5. A copy of this letter and of the key statements should be supplied to the Deputy Commissioner of Dera Ismail Khan.

6. The DI. statements of the Dera Ismail Khan district for 1879-80 and 1880-81 are returned herewith.

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APPENDIX XIII.

Copy of a letter No. 4863S, dated 7th July 1881, *from* F. C. Channing, Esquire, *Settlement Secretary to the Financial Commissioner, Punjab, to the Commissioner and Superintendent, Amritsar Division.*

I am directed to request that you will obtain from the Deputy Commissioner, Gurdáspur, and forward to this office, a list of the villages subject to the Kahnuwán chamb system of fluctuating assessment, classified according to assessment circles, with a column showing, for each village, whether the rate fixed for sugar-cane is Rs. 3-8-0 or Rs. 2-8-0. This statement will be kept in this office, for the purpose of checking the statements hereinafter prescribed.

2. The Deputy Commissioner will each harvest forward to you two statements in the form accompanying this letter, and marked DI. and DII. The villages should be entered in DI. in the same order as in the key statement. After checking the entries, you will sanction the assessments, and forward the statements to this office, for information, retaining in your own office a copy of the abstract statement DII., written up in a check register, which will be kept in your office in the same form as DII.

The statement DII. will be retained in this office, and the other statement DI. will be returned to you for record in the Deputy Commissioner's office. In the check register separate pages should be allotted to the kharíf and rabi harvests, respectively.

3. The first statements in these forms will be required for the kharif of 1881.

APPENDIX XIV.

Copy of a letter No. 6478, *dated 16th July* 1883, *from* F. C. Channing, Esquire, *Senior Secretary to the Financial Commissioner, Punjab, to the Commissioner and Superintendent, Hissar Division.*

I am directed to return the DI. statements, showing the villages under the system of fluctuating assessment in the Sirsa district, for the kharif harvest of 1882-83, received under cover of your No. 143 of the 28th ultimo; and to request that they may be re-submitted with abstract statement DII., the form of which will be the same as that of the detailed statement DI., with the substitution of the following columns :—

Tahsil	*Year of Assessment*	*Number of villages subject to the system*

for the first two columns of the detailed statement.

The average assessment in the last column will, of course, be shown since settlement inclusive of the harvest under report.

2. I am to send you copies of the two key statements which have been prepared in this office for checking the fluctuating assessments of the villages in question.

One statement is for 31 villages on the Ghaggar, and the other for 51 villages on the Sutlej river, and they should be reported in future in DI. statements in the same order as arranged in the key statements.

3. On receipt of those statements of fluctuating assessments in your office from the Deputy Commissioner, your office should thoroughly check them, and after you have verified their correctness, you should sanction the assessment, and forward to this office the DI. statement for inspection and return, and the DII. statement for record.

4. A register in the form DII. has been kept in this office, in which the results of the system from harvest to harvest will be posted, and I am to request that you will also have a similar register maintained in your office for this purpose into which the entries in the DII. statement should be copied.

5. Finally, I am to add that the key statements have been prepared from the original list of the Settlement Officer, Mr. Wilson, showing the villages under the system of fluctuating assessment; but the following six villages entered in the key statement for the Fázilka tahsíl :—

No. 3. Bhawaniki, } Parganah Wattua
,, 17. Berianwali, }
,, 32. Nakeki, }
,, 6. Nurshah Hitar chak,
,, 11. Naulan,
,, 13. Chandmari,

do not appear in the DI. statement, and the six villages shown in this statement, *viz.* :—

No. 16. Kutb-ud-Din,
,, 34. Mahor Khiwa,
,, 35. Mahor Khiwa Naharamad,
,, 36. Mahor Sona,
,, 45. Saidoka Utar,
,, 47. Shama Kharka,

are not shown in the settlement officer's list, from which the key statement is prepared.

The Deputy Commissioner should be requested to furnish an explanation on this point.